

HALL COUNTY BOARD OF EQUALIZATION MEETING July 16, 2001
FORMAL PROTEST HEARINGS

CALL TO ORDER Meeting was called to order by Chairman Richard Hartman at 9:05 a.m.

ROLL CALL Present on roll call were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries and Pamela Lancaster. Lonnie Logan was absent.

COUNTY ASSESSOR DOCUMENTS FOR OFFICIAL RECORD: Jan Pelland County Assessor redinto the record the following documents:

Include

Accepted and place on file

#255 Ronald Tobin 14455 S Hilltop Road, Doniphan – this is located in South Platte Township it is a 4.6 AC farm site. He purchased this from his parents it was valued at \$9,760 last year and is now at \$90,660 This value was affected by the study that was done to address the sites for all of Hall County. Discussion on the changes on the site values. Sales study states this property can be sold for the value placed on the property. 5 – 181

#113 Robert Jones 2553 North 60th Road His property is a farm site increased 113% questioned why the sites are valued so high. This is a 6.3 AC site even with the improvements on the site he questioned the \$15,000 first AC valuation. He stated that owners of small acrages are paying an upapportionately high rate. 182 – 252

#85 Susan Niemoth 4776 W Prairie Road, Grand Island – Presented valuation information and maps and she is filing for Edith Niemoth. Pelland asked what is located on the property is a house and two mobile homes mobile homes were there January 1 do the homes have own well and septic there are three home sites need to check if there are three separate sites addressed the wet acres and they have been dropped Need to check on the sites will set up a appointment 182 – 362

#7 Carol Little 5756 S Schauppsville Road Wood River farm site increase provided an appraisal she is attempting to sell the property and has lower the price to \$134,000 the assessor has valued the property at \$118,000 Pelland stated that if the property was sold at \$134,000 and they used the 93% it would be \$124,000 the assessor reduced it by \$5,226 it is 4.08 AC 365 – 456

#218 Ron epp 575 Capital Grand Island this is located in Prairie Creed township and it was at \$7,200 and it is now \$15,420 this is a 1 AC lot questioned the valuation of the 1 AC lot questioned the value placed on the unfinished porch wants an inspection on the proch 458 – 590

#275 Roger Schmidt 12360 S 150th Road Wood River Nebraska questioned the value on the farm site the land for the hous increased \$6500 to \$15,000 this is the 1 AC site Pelland questioned if it could be sold for this amount Tape 1 side B 592 – 617

#75 Linda Vlach 4072 East Schimmer Drive this was adjusted by \$4,000 was lowered to \$137,000 questioned the number of buildings on the property the out buildings were on the wrong piece of property need to adjust the card for the out buildings there is only one out building on the 37.5 AC discussion on the buildings she would be able to receive a refund on the old taxes. 618 – 690 Tape 1 side B

#154 Joyce Harder 2026 hwy 58 near boelus value of farm sites this is a house only no out buildings 3.7 AC this is a modular home the referee will review the comps on this it is at \$64.00 a sq ft was at \$70.00 some of the increase was on the land they will review this 691 – 734

#98 David & Carol Voss 5531 130th Road – questioned the value of the land and the lagoons that are close to the property and the fact that this affects the water this could be adjusted by a locational adjustment 735 – 784

Pelland presented the county board with information on the qualified sales and discussed the market areas discussion on the sales areas did an on site physical inspections on the farm site and used the sales information need to go through the cards and address the changes

#1 actual sale of property was adjusted

#2 an out building that was no longer on the property lowered

#3 mobile home and based on the actual sales lowered

#4 received the 2% and site increase left the same

#5 reviewed three subs and took actual sales and revaluted those subs Westwood Park lowered as per other comps

#6 mobile home in Kingswood Estates based on actual sale lowered

#8 reviewed and left the same on a new home

#9 10.4 AC this was a site increase

#10 Peterson Farms on Capital Avenue new home no change

#11 increased land and home used 3 comps per card recommended no change

#12 rural area site only no change Tape 2 side A 1 discussion on Peterson Farms this was the 2% increase protested all of the homes and holdings reviewed Peterson Farms

#35 raised rec no change

#36 Lee Mohr requested an inspection was lowered by 50,438

#37 Robert Gloe raised did comps and land sales red no change

#38 raised did inspection lowered

#39 did a market update used the purchase price and lowered

#40 2 AC tract in Lake TWP was at market rec no change

#41 and 42 part of the same lot vacant piece let the same was raised has listed and lowered by \$71,458

#43 .65 of AC was raised requested to lowered to mid point lowered to 60,450

#44 1 AC in South Platte TWP as per sales and rec no change

#45 15.72 AC in South Platte TWP rec no change

#46 adjusted by the percentage increase based on the sales and rec no change

#47 site increase only

#48 and #203 are on the same property and they are getting additional information

#49 3 AC in Martin TWP rec no change

#50 Condo in Brentwood requested equalization at the mid-point and it was lowered

#51 rec change as per information

#52 Old Mill Subdivision several have protested raised rec no change

#53 house in Amick Areas west put on as a new home lowered to selling price
 #54 duplex new purchase lowered as per sales
 #55 site increase
 #56 3.3 AC raised based on market
 #57 80 AC Wood river TWP two homes located on site raised was lowered
 #58 quarter section Harrison TWP site and 2% increased applied
 #59 was lowered
 #60 home at West First purchased honored purchase price
 #61 to #64 quarter section provided appraisals did address improvements and sites the appraisals were not complete only the site and 2% increase
 #65 8% increased recommend no change
 #66 aome in with a appraisals and recommend to lower
 #67 Old Mill raised has a purchase contract and honored purchase price
 #69 Mobile home in Alda recommend no change
 #70 on Capital Avenue there were 2 recent sales and it was adjusted as per recent sales
 #71 duplex on Kurse as per recent sale of \$99,500
 #72 77 AC in Washington TWP used some land for Hwy #30 widening project when claim for right of way comes through this will be adjusted recommed no change
 #73 Meadow Lane sub East of town recently sold used purchase price
 #74 farm site 34 AC only received 2% increase
 #75 rural update reviewed out buildings changes was on out buildings
 #77 10.8 AC rural update of site and 2% rec no change market update
 #78 Home in Cairo percentage increase recommend no change
 #79 home on 6th street used purchase price
 #80 home on Engleman Road market update rec no change
 Tape 2 Side a 301

Break at 12:45 p.m. returned to session 1:10 p.m.

#185 tMaurce Horak increased total value this was the site increase and the 2% overall increase questioned 2 AC used a standard rate across the county for the site increases questioned if the trees and the slough was lowered discussion on the wet areas on his property Can appeal to TERC Tape 2 side A #303 - 483

#81 mobile home standard update 11.600 did inspection lowered to 9,760
 #82 Home in Alda Village presented sales and appraisals was lowered
 #83 addressed and made it a secondary site lowered
 #84 House in Old Mill lowered to 88.400
 #86 80 AC lowered home and outbuildings lowered
 #87 was at 81,000 raised home site rec no change
 #88 2% increase rec to stay the same
 #92 2% and site increase recommend no change
 #93 this was a TERC appeal from last year and lowered by information presented and storage units are empty
 #94 rna expense and income data rec no change
 #95 standard 2% increase received and site increase recommend no change Richard Hartman received a letter that he read to the board there is a tenant living there and he refused inspection cannot gain entrance to home the home is rented for \$500.00 a month
 #96 6.61 AC in South Platte rural update with land pulled comps and lowered
 #97 64 AC in Washington TWP reviewed and lowered

#99 100 and 101 buildings leased by Overhead Door at the airport and recommend no change

#102 Home on N. Sheridan used purchase agreement and used the purchase

103 rural site updated Cedarview Estates recommend no change

#104 home partial construction paid less for the lot and requested 93% of purchase adjusted for incomplete construction

#105 did an inspection only used for storage lowered the valuation

#434 Ester Obermeier 2518 Stagecoach Road used 3 comps ranged from \$101.00 to \$05.00 sq foot she provided comps recommend no change was at \$83,000 raised to \$128,000 hers is at \$100.00 discussed square footage discussion on single car garage the referees will review the comps and get in touch with her Tape 2 Side B Tape 2 Side B #143 – 269

#334 Ray Poehler 12463 W Whitecloud Road this is a farm site increase assessor recommended no change discussion was held Side B #270 –426

#106 Alda Village used appraisal and honored sale and adjusted

#107 Home this is in poor condition lowered

#108 .47 of AC in Lake TWP market verified increase

#110 South Loup TWP lowered because of review

#111 Lake TWP raised recommend no change

#112 secondary site value lowered 50% not accessible

#115 raised according to market and sale

#116 site adjustment and 2% increase

#117 two sites on the property mobile home and house site increase

#118 home and presented appraisal honored the value on appraisal Tape 2 Side B #570 & Tape 3 Side A #1 discussion on the value on the first acre site value

#119 9.9 AC in South Loup Standard adjustments

#120 21.01 AC in Cameron TWP reviewed and appraisal lowered to \$50,000

74 Ted Hansen present to discuss protest used 13 % increase that were state ordered located on shady Bend Road discussion on price that was paid 6 years ago addressed CAAP sales this information is not available for this year Mr. Hansen stated his concern on the sale of the property at this time this will be reviewed

#227 and 228 phone conference raised site and 2% increase recommended no change ag increase was ordered by the state he can appeal this outcome to TERC question on the building site increase Pelland explained the reason for the increase on site Side A Tape 3 Side B #571 to 595

#122 raised site and home Tape 3 side B 609

#123 to #126 only recommended 2% and site values

#127 home in Old Mill Sub used purchase agreement lowered

#128 rural sub update interior poor condition was reduced

#129 home in Wood River home and extra buildings moved lowered the improvements

#130 home in Old Mill Sub refused access judged from sales data had market information used assessor's market

#131 home on North Grace recent sale used 93% of sale valued at 60,000

#132 22nd street raised finished garage and built a detached garage recommended no change

#133 home on Apache recommended no change need information and look at the property
 #134 recommended no change
 #135 & 136 vacant lot 4.5 AC secondary site left the same and .45 AC is where the house sets and inspected and lowered
 #137 changed the value of the site and recommended no change
 #138 home in Westwood Park Second recommended no change
 #139 and 140 Milo Graff two motels Comfort Inn and Days Inn protested both current income and expense data did lower one but raised the other one
 #141 13.77 AC raised rural site and rural increase
 #142 home in Alda Village recommended no change
 #143 have confirmed sale 470,000 did lower by 57,800
 #144 home in Old Mill used comps to establish value recommended no change
 #145 home on East Oklahoma honored sale lowered
 #145 honored sale and lowered
 #147 this was site and 2% increase Tape 3 Side B 850

80 Carl Wessels Engleman Road land increase and site increased this was the 2% increase and the site increase ran comps that were provided 1672 square feet \$63.00 and \$87.00 a square foot and they are at \$73.00 a square foot the value of the home is in the range of sales in their area provided market analysis of \$119,000 actual market had more weight than anticipated discussed the location Tape 3 Side B #852 998 requested an inspection of the home

#148 home in Wood River did inspection and lowered addressed comps
 #149 Sonic provided an appraisal contacting the company that did the appraisal lease value is 800,000 but market value is 300,000 will address this later
 #151 rural sub on Hwy 11 south Loup raised then lowered after further review
 #152 leased as warehouse space and lowered value from manufacturing to warehouse
 #153 rural sub in south loup was at 78,000 used depreciation status because of structure
 #155 used appraisals and honored
 156 had 80 000 raised old sales data left at 119,000
 157 raised recommended no change
 158 duplex on west Capital honored sales price
 159 in doniphan TWP multiple living structures reduced primary acres lowered
 161 honored sales price
 #162 home on West Second used appraisal
 #163
 165 wood river recommended no change
 166 Coca Cola Bottling Plant appraisal and comps over but he did not provide anything recommended no change
 167 and 168 Greer Tim Kolars property used sale and recommended no change on land and did sell the home and used sale price
 169 home in rural sub used comps and lowered
 170 home rural sub own subdivision used current market value and used comps recommended no change
 #171 20 Acin South Platte TWP raised site and land increase no change
 #172 home in Wood River raised and did interior review lowered because of condition
 #173 building on East HWY 30 had an omitted building that was picked up storage only lowered because of steel building for storage only

#174 lot in Prairie Creek increased recommended no change
 #175 improvement on leased land in Harrison TWP
 #177 mobile home in Doniphan purchase price and lowered because of condition
 #178 this is a townhome built used 3 sales in Francis Court 93.00 to 106.00 sq ft
 #179 4.89 AC in Wood River Martin TWP building was gone lowered to 153,000 on market value
 #180 .41 AC house and out buildings recommended no change
 #181 split level reviewed used appraisal lowered after review
 #182 used an appraisal and lowered
 #183 used comps and recommended no change
 #184 after review lowered
 #185 reviewed comps and recommended no change
 #186 used appraisal and lowered
 #187 ½ AC in Prairie Creek TWP metal building used as a house reviewed and lowered
 #188 1 AC in reviewed and inspection and lowered
 #189 vacant lot recommended no change
 #190 home raised did physical inspection and because of condition lowered
 #191 removed building only issue
 #192 home on leased land increased and reviewed and lowered
 #193 land only 2% increase recommended no change
 #194 .45 AC of land honored 75% of value
 #195 home on Airport Road comps supported value no change
 #196 outside looks good poor quality home reviewed would not let them inspect the home total value added on this year was lowered
 #197 home in Cairo % update sale information honored that information
 #198 Condo was only 50% complete valued at 103,000 purchased for 105,000
 #199 Peterson Sub she will come to board condition issue reviewed and reduced
 #200 raised then reviewed and lowered
 #201 building on third street filed a protest upper leve was not usable Keiths Red Lamp lowered for condition
 #202 information to support value recommended no change
 #203 the same as #48 set up an inspection reviewed and will come back with recommendation
 #204 lowered with information presented
 #205 sales information presented but was a foreclosure lowered after review
 #206 house in Center TWP raised after review recommended no change
 #208 2% increase for rural increase recommended no change
 #209 160 AC tract raised site and 2% increase 1A irrigated
 #210 80 AC and 211 ground is not as good as what we say it is need to look at the soil type and it may need to be reclassified recommended no change
 #212 sales information support increase recommended no change
 #213 5 AC on St. Paul Road addressed condition of property same site increase as everyone else
 #214 home outside city limits wanted to be equalized with surrounding property this is a rural site people recommended no change
 #215 metal garage and 216 extra lot garage poor condition lowered house was also lowered this agrees with the sales price of the home
 #217 home Galvan built market supports the value of the house
 #219 quarter section in Martin TWP left the same
 220 2% and site increase no change
 221 no change

222 no change comps support
 223 2% increase no change
 224 sales in subdivison used comps no change
 #225 77 AC in Washington raised sites and 2%
 229 comps support left the same
 230 raised left the same
 231 old mill sub reviewed and lowered
 232 1.7 AC secondary site value no change
 233 post office in Alda raised leased property no change
 #234 lowered with information presented
 #235 3.2 AC in Harrison TWP raised honored sale and lowered to 115,000
 #236 and 237 recommended no change
 #239 and 240 recommended no change
 #241 expense data and comps and recommend to lower
 #242 had 10% increase and market increase and recommend no change
 #243 site and rural update rec no change
 #244 site update and and rural update recommend no change
 #246 new for this year equalizaition issue with other property did lower property may be undervalued will be reviewed next year
 #247 home rurla sub at 90,000 condition lowered
 #248 2% increase no change
 #249 site and 2% increased no change
 #250 house in old mill used sales information and lowered
 252 no change
 #253 home Scheel Sub used comps and lowered
 #254 4.63 ACDoniphan TWP raised site mupible dwellings on same site no change
 256 257 258 lots 3 lots no streets trees and brush unuseable lowered
 #260 raised with site recommend no change new home
 #261 20 AC Schimmer drive raised to 227,876 no change purchased for 220,000
 #262 no change
 #263 cops in area below comps rec no change
 #264 80 AC reviewed house and out buildiings lowered
 #265 17 AC Prairie Creek addressed site and rec no change
 #266 lake only to get to the boat dock lowered
 #267 Old Mill new home increased rec no change
 #268 Mayfield TWP rural update lowered used sale price
 #268 vacant lot secondary site lowered no change
 #270 raised no change
 #271 160 AC Jackson TWP site and 2% no change
 #272 Site and 2% no change
 #273 no change
 #274 rurla update no change
 #275 no change
 #276 reviewed no change
 #277 site and 2% additional residence purchased for 231000 no change
 #278 new home used comps and equalization study lots differen sizes bigger lot no change
 #279 site and 2% increase no change
 #280 site no buildings only pasture lowered
 #281 40 AC Washington TWP no change
 #282 fire damage lowered as per information presented on the repairs

Adjourned at 6:00 a.m.

HALL COUNTY BOARD OF SUPERVISORS MEETING JULY 17, 2001

The Hall County Board of Equalization met by published call in the county board meeting room, 121 South Pine, Grand Island, Nebraska, July 17, 2001 at 9:00 a.m.

The meeting was called to order by Chairman Richard Hartman.

ROLL CALL: Present on roll call were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Lonnie Logan. Also present were County Attorney Jerry Janulewicz and news media representatives from the *Grand Island Independent* and KRGI.

Read documents into the record

#255 Ronald Tobin discussion on the site valuation. The value of \$ 6,500 was the established value for the 1 AC site through the county wide reappraisal in 1995.
Tape 5 Side a 1 to 93

#224 LeRoy Werner 4034 Scheel Road concern on a dog kennel located near his home
This property was lowered will review the sales to see if there is an influence on the sale of the property.

#35 Vernon Larsen 300 East Schultz Road doubled the value of the home discussion on the conservation easements and

#4 Donald Muhs recommended no change own farm ground Prairie Creek TWP
questioned the cost of the site and the 2% increase this will be checked on.

#57 Darrel and Nona Dubbs 9865 South 110th Road sales of land are at
a lower cost per acre than her value. Need to determine if the primary site value is satisfactory and if a second home should be valued the same

#242 Neal Sidders 12787 S NE Wood River questioned the site value on the two
locations
SNE H

#295 James Nikkila questioned the value of the site and the 2% overall increase

#315 Douglass Whitman 2808 Stagecoach Road concern on the increase do the
market values determine the values discussed the comps in his area area is 25
years old very few improvements discussed the square footage of the home and the price
compares with those in the area discussion on the mass appraisal method and the
difference of individual appraisals. They will set up an appointment I

#130 Rose Tiede 2715 Wagon Road was \$93,000 no \$130,000 question on the values
on homes located in the area

#192 and 265 Robert Walker concern on the valuation concern on the description of the home as a two story on one story on a slab need to look at the home and will set up an appointment and also #193 which is 77.08 AC discussion on a comp the assessor will check the comp Tape 7 Side B 1 to 632

#91 Joe ciemnoczolowski 783 south 130th road concern on the condition of the home it is a small two bedroom home bought 36 AC lowered 63,307 reduced for waste ground site increase and the 2% increase they will review Tape 7 side B 634 850

507 50 521 Grand Island Area EDC tape 7 Side B 879 Industrial park on HWY 281 would like the proper value but it is not developed at this time sew and water will not be added until this fall at this point it is still agricultural land Pelland used market value agricultural preference and put it at 80% of market she used 74% of market 2 areas that are at attention cell cost infrastructure is not installed at this time discussion was held discussed special valuation on this ground ie greenbelting

#108 Brian Fredrick 3909 NUS Hwy 281 purchased in 1995 paid 52,000 25,000 to 55,000 it was listed as fair condition replaced the roof will review

#199 Sandra Peterson zoned M2 cant rebuild heavy manufacturing on the revaluation land was lowered only increase on the dwelling and it was lowered again will review the records Tape 7 Side A 151

#288 Bethine bonczynski 1740 Airport road valued at 51,000 increased to 92,000 concern on zoning M2 Tape 7 Side A 230

#214 James Hatch 360 Midaro Drive Rural site increase it is on rural site and any rural site outside of city limits he received the same increase primary and secondary site increase Tape 7 Side A 231 – 402

#376 & 377 Fred Weavers 8410 W Platte River Drive double wide mobile home valued at 50,000 Book value of the home was at \$30,000 at 30,00 a sq ft will bring in other documents on the sale to review #377 land the home sits on it is in a trust there are two homes on this site so the site increase was \$30,000 Tape 7 Side A 403 to 580 Tape 7 Side B 1 - 24

#143 Fred Bosselman 10550 S buffalo road West of Amick Acres located on the sand pit all in site 228,000 to 528,000 question on the buildings on the property the 20 AC is all considered site paid too much for the property concern on like property's and the valuation on their property discussion on the appraisal discussion on equalizing the property 190 Tape 7 Side B 24 – 200

#469 Douglas Vogel – 303 South Kimball Grand island this is in probate requesting an inspection of the property and lost some right of way for the land want to have a review the home will be destroyed or burned down Tape 7 Side B 209 – 251

#283 Robert and Karen Porter 2807 stagecoach Circle Old Mill Subdivision 130,000 to 160,000 discussion on the level of assessment one of the larger homes would like to set up an appointment Tape 7 Side B 209 – 331

#353 Larry and Sondra Berney 4091 W Schimmer Drive expressed concern on the power lines and the 500' easements for the power lines it is natural prairie hay the

primary acre site that raised house and out buildings the home has not been improved will check on the secondary acres for the transmission lines concern on the land the one acre sites will be checked on. Tape 7 Side B 331 441

#465 Rhonda K. Spiehs 50 Cedarview Road Doniphan Concern on site increase The house was lowered over all increase of \$8,641 the primary site increase Tape 7 Side B 442 - 552

#284 Downtown Center LLC used recent sale so it was lowered because of sale

#285 Bernard Bockerman

#286 rural sub bins or farm buildings was reduced

#287 8.23 acres in Mayfield adjusted for condition

#289 rural sub reviewed was lowered

#290 lots in Cairo Village blanket update because of sales rec no change

#293 and 294 based on actual purchase lowered

#297 Acres in west spots were adjusted last year

#298 honored purchase price

#299 Old mill sub reviewed lowered to 95,900

#300 2.10 Acin Doniphan Township used sale price sold 105,500

#301 raised to 174,000 recommended no change

#302 home in Old Mill one story raised to 117,400 as per sale

#303 home in Alda reviewed and lowered

#304 Ted Rudnick contaminated water problem recommended no change

#305 rural sub Prairie Creek rec no change

#306 Agro 5th in Alda standard 15% update metal storage building lowered to 4800

#307 lot in wood river raised rec no change

#308 lot in Cairo Village red no change

#309 same as above no change

#310 market supporter increase no change

#311 , 312 and 313 Nova Tech leased rec no change

#314 rural sub in Jackson rural sub 2000 sq ft home market supporter increase no change

#316 Hooker Bros Scale house and scale moveable scale already reported and removed

#317 rural sub in Mayfield reviewed and lowered

#318 abandoned mobile home removed primary site mobile home at no value lowered

#320 raised reviewed and lowered

#321 land higher than purchase price lowered the land and value on the home

#322 Old Mill reviewed and lowered used sale and time adjusted

#323 mobile home in Alda rec no change

#324 rural sub raised appraisal honored recent sale

#325 100 AC with house site and 2% increase

#326 Gleason question on the 2% increase no change

#327 Gleason no change

#328 Gleason Cameron TWP site and 2% used lesser value and raised 2%

#329 site and 2% no change

#330 Lancaster this is filed with TERC

#331 rural acres warehouse Sutter Deli adjusted for condition

#332 3.39 AC Mayfield rec no change

#333 inspected and recommended no change

#334 lowered as recent sale

#335 lowered after review

#336 home in Scheel Sub reviewed and lowered

#337 10 AC in Center rec no change

#338 house in Alda interior inspection lowered

#339 mobile home large garage lowered after review Tape 8 Side a 580

#61, 62, 63 64 Doyle Hulme 2829 Brentwood Blvd #63 8% increase 1509 per AC
Discussion on appraisal land at 139,000 assessor at 120,000 #64 at \$1774 per AC
valued by soil type and if it is irrigate ground this does not have a well home on land was
burnt down need proof of when the home was destroyed so the home site will be deleted 61
and 62 only 2% increase question on pasture land has an appraisal questioned why
higher Tape 8 Side B 1 - 173

#340 raised comps supported no change

#341 no change

#343 raised no change

#344 4.8 AC raised no change

#345 19.05 AC no change

#346 House rural sub raised lower condition lowered

#347 concern on site value

#348 raised lowered small home

#349 raised lowered had condition walk through

#350 house rural sub raised review errors in record comps lowered

#351 2 AC South Platte raised no change

#352 raised update appraisal lowered

#353 no change

#354 raised sale of \$130,000 condition on sale price was set time adjustment on sale
lowered

#355 raised house by Plant Island sold for 195,000 now at 193,000

#356 Raised no change

#358 Washington TWP equalization basis on surrounding property raised lower 175,000

#359 no change

#361 no change three sites

#363 raised attached garage living area review and lowered

#362 continued from last year accepted offer and term case will be settled and #362 also
have paved parking value that was settled on and honored for this year also

Tape 8 Side B 485

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 18, 2001

The Hall County Board of Equalization met by published call in the county board meeting room, 121 South Pine, Grand Island, Nebraska July 18, 2001 at 9:00 a.m.

CALL TO ORDER The meeting was called to order by Chairman Richard Hartman

ROLL CALL Present on roll call were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Lonnie Logan. Also present was County Assessor Jan Pelland and a representative from Great Plains Appraisal.

COUNTY ASSESSOR DOCUMENT FOR OFFICIAL RECORD – Jan Pelland County Assessor read into the record the following documents:

- Copy of the certification of completing of the revision of the assessment roll
- Copy of the average levels of assessment of residential, commercial and agricultural properties
- Copy of the County Board resolution appointing referees
- Copy of the notice to taxpayer upon filing property valuation protest
- Copy of agreement between Hall County Board and Great Plains Appraisal
- Copy of policies and procedures of Hall County Assessor's Office
- Copy of 2002 Price Per Acre Sheet for Land Valuation Groups
- Copy of postcard notice sent to taxpayers after the informal hearings showing valuation change if any

#571 Mitch Wagoner 12651 S 70th Road, Doniphan, NE This was a recent purchase and there is a difference on the amount of the purchase. He submitted a letter concerning the comps. A market study was done by Hall County and it came in at 60% discussion on the equalization issue. The assessor will be able to use the new sale and use the 93% Tape 9 Side A 20 – 128

#361 Larry Partridge Kevin Brostrom is representing the Partridge's, he addressed the site value of the three homes on this parcel. The first home is on .04 AC second home .04 AC third home also small and on a .04 AC. He expressed concern on the buildings on the site and the condition of the buildings. The grassland is 36.2 AC he is requesting it to be lowered Tape 9 Side A 148 – 385

#55 Robert & Mary Wortman 15474 W Old Potash Highway located in Cameron Township home is 100 years old use top floor for storage expressed concern on the site value on at \$31.00 a sq. ft. valued at \$43,000. The sales support the value on the home, encouraged her to check on the homestead exemption application Tape 9 Side A 386 – 510

#337 Lyle and Dorothy Hefner expressed concern on the increase on the home, they would not eligible for homestead exemption, discussion on the home it needs new windows and a new furnace, they have not had the referees inspect the home. Suggested that an inspection be done They also questioned the value of the pasture land Tape 9 Side A 529 – 575 Side B 1 – 59

#141 Dale Eddy 5419 West Potash Hwy He expressed concern on the pasture land and the comparable sales. This was a primary site increase, purchased for \$63,000 in 1985

The board stated the site value will be addressed, there has not been an inspection on the home and he does not want an inspection Tape 9 Side B 60 – 108

#225 Dick Kittridge 1920 W Oklahoma He owns 77.24 AC in Washington Township this is farm ground only Pelland stated there are three residences on the site so there are 1 ½ sites on the property the increase is basically on the site value and the 2% ordered increase Tape 9 Side B 109 – 160

#330 Steve Lancaster 2809 Apache Road presented two properties in his area that were sold neighbor sold their home and it was sold for less \$45.00 a square ft., his is at \$65.00 need to address the condition of the comparable in order to use the sale, this sale was not used because it was new the comparable sold for \$187,500 need to address the other sales this will be reviewed Tape 9 Side B 162 – 333

#52 Allan Ketteler 2424 Stagecoach Road, his valuation was raised to \$131,000, he has a copy of the sales price of \$93,000, the time adjustment will be applied and this will be adjusted Tape 9 Side B 334 – 374

#551 552 & 553 Walnut Redevelopment WF Hoppe was present this is the old Walnut School Building this is not being used for commercial use at this time because it needs major repair, it will have some value at some time, he purchased for \$100,001.00. This will be under TIF financing when it is redeveloped there is not a value on vacant lots, the value of the structure was removed no value on the building only land value on the lots the board can lower to the \$100,001 value Tape 9 Side B 375 – 417

#427 and 428 address 428 Robert Horky 3405 W 1R Road has a duplex and a house no one has lived in the house concern on the increase of the land value on the site and the 2% ordered increase. Pelland stated as per the market study the site value increase was necessary. He is attempting to sell the house the house is valued at \$53,000 and duplex is valued at \$59,900. The homes share a common well but have separate leach fields and electrical. He requested inspection to see if it can be one or one and a half sites instead of two separate sites Tape 9 side B 418 – 576

#339 Charles Mumma 3230 N North Road only protested the one property and he questioned the value of the land located next to it, this was considered as site and he received the same increase as everyone else Tape 10 Side A 1 – 45

#523 Pat Harder Washington Township near Cairo concern on the fact that the value has doubled. The increase that was received was 12% which brought into the 92% to 93% range where it is supposed to be Tape 10 Side A 46 – 118

#485 Rick Shaneyfelt was present on behalf of Michael Schneider 15681 California Street –

Pelland - This is one that I contacted and spoke to Rick personally. At the initial contact he indicated some problems with wetland. This is a piece that Mike bought at the Ordinance Plant auction in September 1999. He provided them with a map and they took the map and mapped those areas on the card and subsequently dropped the land one class like they normally do. That resulted \$440,420.00 this year it was purchased as pasture and it is now irrigated so the assessor raised to irrigated price and they have made the adjustments that they can make by law and have lowered it to 430,246.00

Hartman - I wouldn't get too excited about this because he tore up some wetlands that he did not have to pay for.

Jeffries - I was going to ask about the wetlands too.

Mr. Shaneyfelt - Not to you say that it is a good question, he filed a certificate with them to put the pivots out there and they put marking out there and made adjustments to the wetlands. Is that what you are talking about.

Hartman - I have been by there for 100 years and there are wetlands.

Shaneyfelt - yes there are wetlands.

Hartman - Where did he replace the wetlands. If we tear any up we have to replace them. He didn't

Shaneyfelt I guess I should have brought the sheets and I didn't. He filed with them and they sent out a map with the markings to put out the pivot sections. So outside of tearing up I am not sure what you are talking about. If you are talking about the west side of the land, and I don't know if you have a copy of the map, they are not wetlands.

Hartman - The east side is where the wetlands are at.

Jeffries - What he is talking about is where the wetlands were indicated on your map.

Jam Pelland - It depends on what kind of designation they have on it.

Shaneyfelt - that is correct.

Pelland - Some you can't touch and some you can do certain things with.

Hartman - That's right some you can touch and some you have to replace them some place else and he didn't replace them some place else. He tore up wetlands how can he get by and not replace them. I have known some people that have gotten in a real bind and had all of their ASCS payments cancelled and everything else for doing the same thing that he did.

Shaneyfelt - I understand what you are saying but I am telling you that he filed the document and I do not have them with me, but he filed so that he could put the pivot on the land and they approved the changes out there. I have the fomrs and I would be glad to send the to you I just don't have them with me. I didn't think they were necessary.

Well first of all, I guess in the terms and where I stand on it, you have a bid of \$189,000.00, you actually have a bid at a public auction in September 1999 and there were 39 bidders present. And some of the people in this room were also present and the top bid was \$500.00 an acre. And the government elected to institute their bid price which was they obtain a fair market value for the property and reserve the right to reject any bid and they did that. They approached Mr. Schneider and said they would not accept a bid for \$500.00 in their assessment, that bid was below fair market value for the land. Mr. Schneider did increase his bid \$100.00 to \$600.00 and the government did accept the bid. And within, I am not sure of the timing, the county assessed the property at about \$200,000.00. It was purchased for \$189,600.00 and it was assessed at \$200,452.00 the property actually closed on June 2, 2000 the property assessments were not received until fall and they did not have the opportunity to protest the valuation. I understand the situation of how they value property but I don't understand the mechanism I also understand the limitations. These are valued the same as tract 56 and 55 that Mr. Schneider purchased, along with all the other properties that were purchased in September, 1999. Those properties were of greater value because they were purchased for \$2,400.00 per acre. This year the valuation went from \$200,000.00 to \$430,000.00 for the same acres. Mr. Hartman's point is that Mr. Schneider tore up wetlands to get the value to increase apparently that is your assessment. My assessment of looking at the land it that there are many places that the alfalfa doesn't grow. People that were there at the bidding they were not looking at the properties adjacent to that which there were two tracts and also 3 or 4 tracts that were down the line north of the Harvest Acres that went for \$2,400.000 Contamination did not bother

any body then or the contamination issues did not bother any body paying over good values for the land. But in this particular piece here you unfortunately had 39 bidders that were only willing to bid \$500.00 per acre.

Hartman - The thing of it was that at the auction you had to have \$25,000.00 cashier check and you had to mark every piece you were going to bid on, in my mind that was not an auction, that was a joke, we tried to get it changed to a letter of credit from the bank and they wouldn't, if you did not have it written down that you were going to bid on it even if you had a pocket full of \$25,000.00 you could not bid on it and that was what happened. That land did not bring what it was worth because people could not bid on it I was sitting by someone that would have bid on it but could not because he did not have it marked down. He had four \$25,000.00 checks and could not bid.

Shaneyfelt - Would he have paid \$430,000.00 or more for the land. The actual value of the land,

Hartman - I don't know about the value,

Shaneyfelt Understood, They provided those pamphlets, and I have a copy of the pamphlet, they were distributed by the government and people had knowledge of the auction and they had a copy of the pamphlet and knowledge of the limitations.

Hartman - There were about 30 people at the auction.

Shaneyfelt - Yes there were 39 people at the auction according to the corp of engineers there were 39 bidders. I don't know how many were on each tract.

Jeffries - Are we arguing about tract 55

Shaneyfelt - No tract 57

Jeffries - Was that the original one that he bought.

Shaneyfelt - He bought 55,56 and 57 they are all adjacent

Jeffries - What did he give for the land?

Shaneyfelt - He gave, purchased 55 with about 300 acres and he purchased 57 for approximately \$600.00 an acre for \$189,000.00.

Pelland - 316 acres of then classified pasture.

Shaneyfelt - In 56 right next to that 306 acres and 734 and the other one was 697.

Jeffries - So he purchased at \$600.00 an acre and then irrigates it.

Pelland - So we did the soils out there and broke it down into big classes and it goes anywhere from the lowest class of irrigated and ranges anywhere from \$1,058.00 an acre to \$2,054.00 an acre depending on how many acres and dry corners We show 61 Acres of dry and it ranges from

Hartman - There are no dry corners there he has corner systems on them.

Pelland - We have anywhere from \$490.00 to \$1037.00 on the dry.

Jeffries - Take those dry corners off. Jeffries so he gave what?

Shaneyfelt - \$189,600.00

Pelland - As pasture,

Jeffries - You irrigated it and you raised it to \$240,000.00

Pelland - We raised the land to \$430,000.00 this is the parcel where the guard shack sits on

Jeffries - I know exactly what parcel

Pelland - Then we raised it to \$200,000.00 to \$422,000.00 and the ALVE board raised it another 2% on top of that so it ended up at \$430,000.00.

Jeffries - So now rights it is the same as all other irrigated ground in Hall County

Pelland - Yes with the deductions that we are allowed to make with the wet areas because they are lowered a class

Jeffries - So what is our argument?

Shaneyfelt - My argument is that this not the value of the land it is not even close

Arnold – But if you go buy a lot for \$20,000.00 and build a house and now that piece of property is worth \$180,000.00, he has made improvements to the land

Shaneyfelt – I cannot argue that he has made improvements to the land but he can't raise crops on the property because of the wetland certification all he can raise is hay

Jeffries – But he is raising alfalfa

Shaneyfelt – Yes he is raising alfalfa but

Jeffries - So he has received deductions for the land

Shaneyfelt – Yes she gave a \$10,000.00 deduction

Jeffries – And is that the maximum you can give?

Pelland – Yes, we can drop one class and we mapped the dimensions that are in the wetlands and if you go look at our cadastral this area is drawn in and colored so we can map it and the other acres we dropped to the appropriate class for the wet

Jeffries – If we were to say to you we are going to lower the irrigated ground then every farmer in Hall County should be in here saying I want mine lowered because it is wet on the ends. You took your land from pasture and now it is irrigated. We gave the deductions for the wetland and now you are comparable with every other farmer in Hall County.

Hartman – We bought a quarter of land that was dryland about 5 years ago and we put a well on it and they did the same thing and we did not protest it

Shaneyfelt – The only thing I can tell you is that he will take \$300,000.00 for the property today, if you want to buy it. Essentially, I am not here to discuss the controversial guard shack, which seems to be the climax of every discussion. But the lands actual valuation is not even close to that value. If the claim that the assessment of the land needs to be consistent with all other land the actual value of the land is not there

Hartman – We hear that every day

Shaneyfelt – I understand, but I can also tell you that on the sheet that you send the agricultural value is 74% of the actual value as an average in your county and I can tell you that this is over 100% of the value even over 100% tract 56 and 57 are not the same case they are around 73% or 74% he did not protest those she is valuing this property exactly the same as other properties except for the \$10,000.00

Jeffries – Really we have to

Shaneyfelt – I understand the limitations that you have in the system

Jeffries - If you go to a township they will tell that that quarter of ground is better than this quarter of ground

Arnold – Soil content can affect this. The state has taken our ability to change this

Jeffries - We cannot say this is worth \$1,000.00 and that is worth \$10,000.00 because of that

Jeffries & Hartman – Thanks for your time

Shaneyfelt – Thank you

Pelland – If you think the soils are wrong we need to contact the Department of Property Tax Administrator, I can make that request on your behalf, we can request that the soils be reviewed. They will send out a soil scientist to review. That was the procedure four years ago and it is still the same .

Shaneyfelt – Will you send out a final notice?

Pelland – Yes you will receive a copy of the protest with the final action, once this is done, and the procedures for an appeal are on the back of the form. We have been waiting for a new soil survey since I took office in 1991 and it has been promised for 1995, 1998, and 2000 and still have not received it.

Shaneyfelt - The Corp of Engineers should have that

Pelland – We cannot use anything else unless it is provided for us from the state.

Tape 10 Side A 119 – 297

The Board of Equalization meeting was recessed until Monday July 23,2001 immediately following the budget work study session

Marla J. Conley Hall County Clerk

#372 and #373 Tom Wagner Cecelia Wagoner 1411 Walnut Wood River they questioned the acres that are listed on the county assessor's records. He stated that on the ASCS map the number acres total acres is different than the assessor's records. The assessor is at 35 AC and ASCS shows 32 acres, with 29.1 irrigated acres and some dry acres. The also stated the value of the home is too high and it needs to be inspected Tape 10 Side A 299 - 372

#219 to 223 John C Davis 1406 Dodd Wood River #219 property is located behind Billy Packer has 4 acres that are wet and 7.5 AC are waste on this property. On protest #220 there is no access, there was a home was but the North channel of the Platte has moved and they cannot access the property. There are 2.88 acres of waste and there is some flooding. The referees want to review the area but they cannot adjust the property because of access problems. There was a site increase and on protest #221 home is now on at 90% complete. Discussion was held on the cost and labor figures and the comps on two homes that have sold. Protest #222 is a house in Davis Sub there is no garage. Pelland stated that all rural subdivisions were revalued .76 of an AC for site and the was the standard site increase. They would like an interior inspection He also had a question on the land class. Pelland stated it is on at 1A according to the soil survey and this may be addressed in the new soil survey Tape 10 Side A 373 – 572 Side B 1 – 48

#573 Roxy Clark 920 W Phoenix He purchased the property for \$18,000.00 and donated the house to the fire department to burn. He had to remove the inside fixtures and it was burned down the home is gone and he does not think the lot is worth \$17,000. He sold lots on 4th and Beal for \$8,000 a piece value. Pelland stated the lot is valued at the same amount per square foot as other commercial property and is comparable with other properties in the area. Discussion was held and this will be adjusted. Tape 10 Side B 49 – 264

#81 James McMullen 4017 Alda Road concern on how the value was arrived at on this property. He would like to have this property inspected. He purchased the trailer for \$2,000.00 12 years ago. Discussion was held on the value of the garages need to remove the one garage. Pelland stated that this was the percentage increase that was applied in Alda Village. Discussion on the power and lines and the ditch that runs through it, they need to measure the ditch. He will make an appointment with the referees to review. Tape 10 side B 265 - 412

277 Larry Johnson 4610 Wood River Road He questioned the large increase. Pelland stated this was a site increase and 2% increase, there are two sites on the property so this is the increase the two sites are different so they were both increased. He questioned the value of the added building, but it is on at \$165,000 this was a site value increase Tape 10 Side B 265 – 574 Tape 11 Side A 1 – 41

Phone Conference - #166 Bill Green Dallas Texas Cocoa Cola Bottling Company on property located inn Hall County. During the phone call there was a difference on the the total square feet. He used sales in Alabama but we cannot use these sales. This will be reviewed.

#359 no change
 #364 home in rural sub Wayne Amundson reviewed 3 comps did equalization study rec no change 70.00 sq ft
 #365 through #369 5 properties Rodney Harder lots 1 to 5 lowered mobile home lowered lot 2 reviewed lowered 367 368 369 has a mobile home on each site site increase goes on the real estate only a portion of an acre for only part of an acre no change Tape 11 Side A 107
 #365 hand a recent sale raised according to sale adjusted value
 #371 home I Old Mill raised no change 100.00 sq ft have done a complete study review twice
 #374 recent sale honored sale
 #375 did physical inspection poor interior condition poor condition reduced
 #378 Robert Lee lowered
 #379 Amick East recent sale honored sale price
 #380 rural sub South Loup used sale and adj
 #382 physical inspection lower
 #383 storage garage recent appraisal lowered
 #384 Westwood Park review lowered
 #385 Alda village contract provided information and condition lowered

 #530 Andrew Aken 278 Est Hwy 34 purchase price was negotiated cannot get a loan because of electrical and plumbing need new well on a land contract can't be rezoned 2% update and site increase needs to be inspected Tape 11 Side A 186 – 286

 #386 house West Division recent purchase honored purchase
 #387 appraisal and comps and was lowered
 #388 39.64 AC Jackson TWP 2% and site update
 #389 390 and 391 mobile homes brought in comps did not use rec no change
 #392 home in wood river % increase condition problems honored purchase price
 #393 rural home honored sale and lowered
 #394 rural sub comps support no change
 #395 96 AC 2% increase
 #396 quarter in South Loup site and 2%
 #397 quarter in South Loup 2%
 #398 rural sub no change
 #399 10 AC Lake TWP raised site and 2%
 #400 reviewed and lowered
 #401 44 AC Cameron TWP raised and site and 2% lowered house
 #402 ½ AC raised physical inspect lowered
 #403 Raised \$4.00 sq foot this is the road north of Conestoga lowered \$2.75 on streets
 #404 to 426 Grand West LLC failed to file request for developer discount used the 40% developer discount Tape 11, Side A to 574
 #429 current appraisals lowered
 #430 no change
 #431 lowered
 #433 lot in Cairo % increase raised inspection lowered commercial bldg
 #435 436 438 rec no change
 436 home lowered after review

#439 no change presented
 #440 2110 E Stolley Pk Road 20 AC presented appraisal but could not use it only 9 years old have site increase two dwellings
 #441 31 AC only one site rec no change
 #442 122 AC site and 2% increase
 #443 43 AC in alda site and 2%
 #444 67 AC in Lake Site 2%
 #445 125 AC Mayfield site and 2% questioned use and 2%
 #446 Mayfield 28.87 AC redone house not a good ag sale listed home
 #447 use question lowered
 #448 2% and site
 #449 riased site and 2% no change
 #450 10 AC Mayfield raised site and 2%

#260 Richard Landell site increase all site his second through 5th acres also went up was not inspected home was not changed North channel of the Platte cuts through the property expressed concern on the large increase questioned the old river bottom waste area Tape 11 Side B 201 372

147 and 149 Loren Bilslend 119 AC site increase 2 houses site increases in the process of tering down some of the buildings 149 153 AC reviewed no changes made subject to flooding had discounted 75AC for water and cannot adjust anymore lowest irrigated and 0AC of pasture question on the use it is all shown as irrigated Tape 11 Side B 373 – 518

#359 Beverly Brostrom 2216 Apache Road built on slab this was appealed to TERC these are figured at \$65,00 sq ft using the same amounty per sq ft Parrella home sold for \$454,000 questions on this sale and several other sales usedcomps and the sq ft value of the other homes in the area and he feels that his is to high recent sale on Riverside Drive sold for \$58.00 a sq ft Tape 11, Side B 520 – 574 Tape 12 Side A 1 - 143

#315 Dough whitman 2808 Stagecoach road discusion on the protests that were filed by other people in the area and they received reductions and he came back to request to be equalized with the rest of neighborhood will be lowered his was also reviewed and it will be lowered Tape 12 Side A 144 to 196

#578 Garry Thomas 18695 Rainforth road site increase and home was raised also includes the out buildings also concern on the \$15,000 on the first acre used to have a hog operation but it is pasture now presented pictures show the water that comes almost to his house the basement is of no value because of the water in the basement no paved street city water or sewer Tape 12 Side A 198 535

537 to 544 Bill Kuehner 203 West 19th Road these were reviewed #537 lowered to \$124,521 there were adjusted values on these protested before and the assessor used the adjusted values but in creased them by 2% have to leave the acres on for the power line easements and lower the value #538 changed to the pivot called FSA to verify the acres discussion on the land use adjustments were made #539 2% increase had been lowered before #540 55 AC were on at 47,341 2% increase #536 Jack & Karla Obermeier addressed and taken care of Tape 12 Side B 1 – 228

#531 Michael Melgaard 108 Mercury Court Alda 78,891 last year increased to 90,725 for this year 15% increase reviewed this a double wide now at \$47.64 sq ft there are condition that need to be addressed no physical inspection set up an appointment for an inspection land at 14,400 Tape 12 Side B 229 to 363

#325 328 Ken Gleason expressed concern on the calulations \$3.00 and \$8.00 on 326 and # 327 rural site and 2% increase discussion on the use same price per acre if it is on the same class reviewed the acres Tape 12 Side B 402 –573 Tape 13 Side A 1 - 107

#451 rural sub no change sold for 55,000

#452 raised reviewed codition lowered

#453 in for 105,000 raised to 117,000 comps no change

#454 commercial in Cairo light manufacturing income supports

#454 honored sale and lowered

#456 2% and sit update no change

#457 home in rural sub no change comps

#458 home raised 97,000 no change

#459 rural sub raised no change

#460 Residents Suites recent sale and honored

#461 house on Waldo added for living area reviewed storage lowered #464

#462

#463

#464 mobile home lowered

#465

#466 lowered

#467 no change

#468 commercial for 15,000 5 increaseno change

#471 Alda TWP raised 2% increase picutres and inspection lowered

#472 5.31 AC Center raised 2 % no change

#473 Wood River 61,900 raised no change

474 57,000 raised to 101,000 lowered to 70,200

475 Olde Mille raised lowered to 115,600

476 Sharon Baxter condition of the house total remodel project for the house lowered condition for this year remodel completed and raised next year

#477 firethorn sale bare ground 60,000 5 years ago on at 65,000 sales support the valuation

#478 rural sub instpection lowered 72,000

479 home in cairo raised % inrase comps support

480 also #588 current owner and potential buyer inspection on trailer lowered 35,230

#481 14 AC WoodRiver TWP no changebldge added

#482 rural sub sale on property at 268,000

#483 no change

#484 lot in rural sub lowered

#486 no change

#487 no change

488 house in rural sub on confirmed sale to support no change

489 60 acres 2% increase no change

490 site and only secondary acres & 2%

492 quarter second 2% no change

493 rural sub raised reviewed and used comps lowered

494 house on villa mar de no change
 495 argo sub % increase lowerred after review
 496 Jackson lowered to 38,000
 497 Phoenix recently sold and honored
 498 rural sub condition issues destroyed by renters lowered
 499 east Yund 29800 gutted inside lowered to salvage under remodel reviewed next year
 500 north lafayette rec no change
 501 , 502 and 503 vacant lots sales support the value placed on the sale of the lots there is new construction
 504 house on lot purchased protested the land no c hange
 505 mobile home 4.76 AC and house 2 sites reviewed adjusted and lowered
 506 seedling mile 93% of purchase price
 522 stagecoach appraisla lowered
 525 honored puchase price
 526 commercial property lowered reviewed
 527 original town sale because of walnut jr highg and sale of old city
 #528 secon d street raised last year information reviewed lowered
 529 martin township 2% and site removed primary site and lowered
 532,533 and 534 no change
 535 2% increase
 534 lowered check sheet
 535 no change
 536 house guenther road new construction .82 AC no change
 542 rural sub rural update and site no change
 543 mobile home south loup raised comps supported no change
 tape 13 side a 575
 544 reviwed lowered
 545 westwood park appraisal and honored
 546 Wash TWP raised no change
 547 Cairo village raised % increase studies lowered
 548 auarter second 2% and site removed out building and lowered
 549 improve leased land mcCain food on at 4.6 million looked at documents and lowered
 550 alda TWP no cange
 556 no change
 557 lowered using appraisrs study
 558 car wahs at menards reviewed no argument to lower no change
 559 house E15th gutted trying to sell lowered as per sale
 560 no change
 563 liesure valley lake sub addition to home filled in basement lowered to 128,000
 564 no change
 565 mobile home on leased land rural update condtion lowered
 566 no change
 567 rural sub rural update recent sales lowered 93% sale price
 568 commercial property alda reviewed mental bld lowered
 569 rural sub no change
 570 rural area strucutre problems lowered
 572 80 AC rural site and 2% no change
 574 house rural sub raised supported value no change
 575 lowered with infor

577 rural sub rural sub update physical inspection out buildings was lowered.

The Board of Equalization meeting was recessed until Monday July 23, 2001 immediately following the budget work study session

HALL COUNTY BOARD OF EQUALIZATION JULY 23, 2001

11:55 A.M.

members present bud dick bob scott pam jim

jan pelland fill in values of missing number

#68 161,214 no change

#89 7,280 physical inspection waste lowered 1,420 dif 5,860

#91 Joe ciem 65936, 63307 lowered dif 2629

114 use 129630 lowered 7182 58448

121 15,,501 reviewed low 14759 742.00

#149 raid 159,966 no change

#157 89985 no change

#176

#207 107223 lowered 106,528 695 dif

#226 199,598 lowered 112,507 dif 7,091

#238 43,010 no change

#245 265,554 review house & land for waste lowere 250,340 dif 15,214

#259 112,906 lowered 105,561 dif 7,345

#291 95,853 95159 dif 695

#292 136,136 lowered 123,958 dif 12178

#296 310,566 lowered

#342 77523 lowered 72075 5,048

#347 88,948 lowered 84870 dif 4,078

#356 93,610 lower 88065 dif 5,546

#381 207,878 lower 186,433 dif 21,445

#432 164,946 low 143,890 dif 21,056

#470 8283,075 low 256,108 dif 26,967

#485 440,420 low 430,246 dif 10,174

#491 68,156 low 34,872 dif

#524 57,874 low 53,671 dif 4,203

#527

537 125,074 no change

#538 85,717 low 70,177 verification 15,540 dif

#540 56,341 no change

#554 173,407 low 158,217 dif 15,990

#555 68,492 no change

#561 138,869 low 136,464 dif 2,405

#562 90,355 low 88,427 dif 1,928

#580 Bob nunnenkamp lease taxable property 6053 2249 4,504

#581 10,820 no change

585 16,653 low 6,724 dif 9,929

#586 178,320 low 163,600 dif 14,720

583 7756 dif

sign up sheets number order additional change

#4 80997 no change

#7 123,226 lowered 118,000 no change

#35 lowered reviewed discussion change easements lowered 109,570 review out buildings dif 4,560 discussion on the conservation easements

#52 appraisal updated time ad 107,986 decrease 23814 82.00 sq ft old mill

#55 adjust bldg 42,420 lowered 1,090

#57 multiple site no shared services 216,745 no change

#61 and 62 appraisal updated appraisals by 4% adjusted price per acre on 61 122291 dif 30,632

#62 132,878 dif 33,279

#63 175,174 no change

tape # 1 to 578

Tape 2 side B 1 to #64 193,355 home burnt dif 25,529

#74 22918,000 no change

#76 out buildings are gone filed request for refund reduced 4,050

#80 reviewed no change 173,128

#81 alda ditch from city lower adjusted measured the ditch 1,350 sq ft would be at 2 cents a land board would need to change of \$9,076 7,655 in alda mobile home own own land remove 362.00 off of the land

#85 several site removed on site rec 274,086.00 dif 13,000. Sites have shared services valued with 2 sites

#91 Joe ciemnoolowicz adjust on site because of condition use the 75% reduction

#98 was give 10% location adjustment 77,436 dif 8,604

108 no change on this one inspected house no change

#at 34.00 sq ft

#113 site issue no change

#130 lowered 125,650 87.00 sq ft lower 4,310

#133 von hemmels copy of purchase agreement wanted 93% of market 187.550 paid this 171.492 dif 53688

#141 do inspection refused no change 55.000 sq ft

#143 no change

#147 249,142 several sites

#149 was ag ground no change 159,966

#154 was 99,120 lowered 90,600 dif 8,520

#185 91,576 no change site issue 1 AC site and .56 secondary site

#192 home that is buildin into a hill adjusted 124,335 new lower

#193 rec no change
 #199 no change on this one site issued
 #200 manufacturing zone this zoning need to be addressed
 #214 James Hatch he was equalized two years ago with the rural rec no change
 #218 did inspection recoded 106,932 dif 12,768
 #219 no change
 #220 water problems 3 more acres no change 140 ac total concern on the access to property on the other side of the creek 10% per aC reduction of the ac on the north of the creek because of access problem
 #221 no change
 #222 no change
 #223 no change discussion on the classification of this ground and water
 #224 discussion on kennel located near this home
 #225 183970 no change one a ½ site on this property
 #242 Neal Sidders cant bild on the property rec no change
 #243 Sidders sub rec no change
 #255 site increase rec no change
 #260 Landell addressed land issues land was changed to waste because of land on other side of creek 92,520
 #265 out buildings house also sets on this
 #275 Rober Schmidt rec no change site and 2% increase
 #277 no change
 #283 Olde Mill one of larger house lower 151,344 72.00 sq ft dif 16,616
 #288 lowered property 84,660 7,740 lower
 #293 and 294 Lonnie Logan presented appraisals can us 93% of sale
 #295 site 50,820 total value
 315 doug whitman concert at 94.00 sq ft requested to compare three others revised at now at 146,205 95.00 a sq ft

 #325 Gleson farms 2% rounding error of \$3.00 no change
 #325 off by 6.00
 327 no change site issue
 #328 of by 1.74 no change
 #330 no change next door at 50.00 this one at 65.00 sq ft change value to 50.00 sq ft
 #334 reviewd lower 199.696 lowered 32,285
 #337 no inspection site issue
 3340 rec no change
 #353 powe easement 3.30 secondary acres
 #359 63.50 sq ft put at put at 55.00 sq ft this has been appealed
 #361 site increase rec 275.018
 #372 no change ag ground
 #373 inspection lowered
 #376 concern on sales sheet paid 61.500 his record show paid 43,000 lower 43,000
 #377 sereral site issue
 #427 duplex lowered 67,240
 #428 hearings common services removed 1AC primar 90714 lowered 13,000
 #434 Olde mill 115,200 reviewed at 90.00 sq ft 1280 above grade
 # 465 no cange
 #469 will destroy home and buildings poo condtion lowered 21,187 1434 sq ft
 #507 to 521 given ag influence for the sale use 74% rec no change
 523 rec no change

#530 no change 80,000 sale

#531 inspected the home lowered 86,189

#535 Michael Schneider no change will be appealed

#537 concern on waste ground

538 68311 new value Kuehner 1,866 lower

#539 no change

#540 no change 56331

#541 adjusted for irriage acrs 101,100 lowered

#551

552 and 553 paid 100,001 dollars for these parcels this was the sale price total of 3 parces will be the 100,001 as purchase price or as close as possible will be at a price per sqare foot

#571 could not determine the purchase price honor sale price 170,000

#573 Roxy Clark homme on it was destroyed rec no change if on residential 4,334 classify as residential

578 & 579 Gary Thomas water problems site value use a percentage lowered house 6,873 on house 81,977 total value 2 AC he lives on 75% of standard rate for site value primary and secondary this is 104AC lower a class for the ag land lower one class

227 and 228 rianforth lives in hastings concern on site value

#48 and #203 sale did physical inspeciton honor sale of 130,000 dif 49,450

#95 read the letter from Vanmeter tried to gain physical inspection denied could not tell from outside basement is finished rec no change

#150 sonic Drive Inn provided an appraaisal purchase and lease value concer on the appraisal used income approach on commercial property crane valley 4.50 sq ft now at 259072 reduced 166 phone conference differnce on sq ft assessor correct rec no change

587 nursing hone wedgwood home new current income and expense 1,400,000

discussion on the site values and filing a petition with TERC and the multiple sites address in one petition if it is done this way everyone would be addressed and not the people that protested discussion was held every one needs to be treated fairly

assessor will request a blanket request for approval for the protests except for the following exceptions

Discussion on the site values want to lower the site values to 6,5000 for site for protests and then file a petition to TERC lower every on else with a TERC action would be a class or a subclass everyone will be treated the same County can address entire class or subclass All site acres will be changed to prior years value per acre 6,500 primary site secondary at 1000.00 per acre

Discussion on values in Olde Mill will pull out #371 and Doug Whitman

Adjourned at 4:00 p.mn.